



Trustees' Financial Summary

FY2005-06

Submit ID: 0227-65258694

**11 Dawson County
0227 Richey Elem**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Jodi Williams

Phone #: (406) 773-5523

(Signature)

(Date)

Chair, Board of Trustees Marlin Johnston

(Signature)

(Date)

County Superintendent Steve Engebretson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
001	Title I, Part A, Improving Basic Programs	FEDERAL	11-0227-3105	84.010A
002	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	11-0227-1405	84.367
004	Title IV, Part A, Safe & Drug-Free	FEDERAL	11-0227-1605	84.186A
005	Title V, Part A, Innovative Programs	FEDERAL	11-0227-3905	84.298
006	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	84358	84.358A
011	interest	LOCAL		
014	MCT	LOCAL		
015	Tobacco Use Prevention	STATE	11-0227-06	
280	Special Ed	LOCAL		
363	Energy Relief	STATE	363	
435	Title V, Part A, Innovative Programs	FEDERAL	11-0227-3905	84.298
910	Budget Amendment			
911	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,405.00	24,623.00	10,170.00	
02	Taxes Receivable - Real and Personal (120-149)	5,088.00	692.00		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,409.00		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	36,493.00	27,724.00	10,170.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,088.00	692.00		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,088.00	692.00		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	31,405.00	27,032.00	10,170.00	
52	TOTAL FUND BALANCE/EQUITY	31,405.00	27,032.00	10,170.00	
53	TOTAL LIABILITIES AND FUND BALANCE	36,493.00	27,724.00	10,170.00	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		12,356.00	34,884.91	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		12,356.00	34,884.91	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		12,356.00	34,884.91	
52	TOTAL FUND BALANCE/EQUITY		12,356.00	34,884.91	
53	TOTAL LIABILITIES AND FUND BALANCE		12,356.00	34,884.91	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,987.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				3,987.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				3,987.00
52	TOTAL FUND BALANCE/EQUITY				3,987.00
53	TOTAL LIABILITIES AND FUND BALANCE				3,987.00



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,515.00	2,422.00		
02	Taxes Receivable - Real and Personal (120-149)	456.00			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	39,971.00	2,422.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	456.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	456.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	39,515.00	2,422.00		
52	TOTAL FUND BALANCE/EQUITY	39,515.00	2,422.00		
53	TOTAL LIABILITIES AND FUND BALANCE	39,971.00	2,422.00		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	152.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	152.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	152.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	152.00			
53	TOTAL LIABILITIES AND FUND BALANCE	152.00			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,704.00	126,856.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	38,704.00	126,856.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	38,704.00	126,856.00		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	38,704.00	126,856.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	38,704.00	126,856.00		



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	122,248.00	132,436.48
1190 Penalties and Interest on Taxes	533.00	366.00
1510 Interest Earnings	1,179.00	2,650.00
1900 Other Revenue from Local Sources	228.00	1,479.00
1910 Rentals	50.00	0.00
1915 Dormitory Charges	450.00	525.00
3110 Direct State Aid	125,821.87	140,448.88
3115 State Spec Ed Allowable Cost Pymt to Districts	6,352.85	6,935.50
3120 State Guaranteed Tax Base Aid	9,452.10	15,319.14
3440 State HB20/SB417 Prop Tax Reimb	5,639.00	3,759.00
3444 State School Block Grant	27,955.54	28,168.00
3460 Montana Oil and Gas Tax	45,390.00	140,609.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	345,299.36	472,696.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	184,728.00	164,201.00
2XX Personal Services - Employee Benefits	20,971.00	16,153.00
5XX Other Purchased Services	37.00	0.00
6XX Supplies and Materials	6,965.64	26,835.00
7XX Property and Equipment Acquisition	0.00	3,582.00
8XX Other Expenditures	1,933.00	165.00
222X Educational Media Services		
1XX Personal Services - Salaries	8,453.00	8,453.00
2XX Personal Services - Employee Benefits	760.00	765.00
6XX Supplies and Materials	523.00	1,339.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,013.00	21,322.00
2XX Personal Services - Employee Benefits	0.00	1,089.00
5XX Other Purchased Services	1,640.82	3,738.00
6XX Supplies and Materials	804.00	2,389.00
8XX Other Expenditures	1,509.00	2,571.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	3,000.00	3,000.00
25XX Support Services - Business		
1XX Personal Services - Salaries	4,303.00	6,887.00
2XX Personal Services - Employee Benefits	0.00	2,000.00



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01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		5XX	Other Purchased Services	0.00	53.00
		6XX	Supplies and Materials	160.00	39.00
		8XX	Other Expenditures	1,788.00	3,103.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	10,013.00	11,411.00
		2XX	Personal Services - Employee Benefits	1,507.00	2,621.00
		3XX	Purchased Professional and Technical Services	0.00	189.00
		4XX	Purchased Property Services	8,423.00	6,073.00
		5XX	Other Purchased Services	4,591.00	9,210.00
		6XX	Supplies and Materials	2,708.00	956.00
		8XX	Other Expenditures	45.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	6,326.00	9,763.00
		2XX	Personal Services - Employee Benefits	838.00	612.00
		3XX	Purchased Professional and Technical Services	699.00	0.00
		6XX	Supplies and Materials	1,435.00	159.00
		8XX	Other Expenditures	0.00	763.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	4,768.00	9,677.00
		2XX	Personal Services - Employee Benefits	0.00	1,000.00
		6XX	Supplies and Materials	1,044.00	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	231.00	1,895.00
		5XX	Other Purchased Services	176.00	378.00
		6XX	Supplies and Materials	312.00	785.00
		8XX	Other Expenditures	63.00	311.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	6,280.00	7,719.00
		5XX	Other Purchased Services	533.00	24.00
		6XX	Supplies and Materials	383.00	1,084.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	75.00
		5XX	Other Purchased Services	0.00	49.00



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01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2005 Value	2006 Value
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	3,857.00	7,417.00
		8XX	Other Expenditures	45.00	145.00
910	Budget Amendment				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	4,950.00	0.00
		2XX	Personal Services - Employee Benefits	986.00	0.00
		6XX	Supplies and Materials	15,959.00	13,379.00
		7XX	Property and Equipment Acquisition	0.00	6,440.00
		8XX	Other Expenditures	0.00	1,126.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	450.00	0.00
		6XX	Supplies and Materials	0.00	613.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	800.00	0.00
		5XX	Other Purchased Services	0.00	1,029.00
		6XX	Supplies and Materials	0.00	180.00
		7XX	Property and Equipment Acquisition	0.00	16,700.00
		8XX	Other Expenditures	0.00	4,275.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	300.00	0.00
		8XX	Other Expenditures	0.00	1,100.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	600.00	0.00
		3XX	Purchased Professional and Technical Services	3,621.00	0.00
		4XX	Purchased Property Services	0.00	4,137.00
		5XX	Other Purchased Services	0.00	89.00
		6XX	Supplies and Materials	5,593.00	8,050.00
		7XX	Property and Equipment Acquisition	0.00	6,250.00
		8XX	Other Expenditures	0.00	7,149.00
280	Special Education - Local and State				
	1XXX	Instruction			
		6XX	Supplies and Materials	231.00	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,350.00	0.00
		6XX	Supplies and Materials	500.00	50.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0227-65258694

11 Dawson County 0227 Richey Elem

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	0.00	1,110.00
		6XX	Supplies and Materials	2,791.00	310.00
		8XX	Other Expenditures	362.00	1,483.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		5XX	Other Purchased Services	0.00	1,008.00
		6XX	Supplies and Materials	3,078.90	155.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	650.00	0.00
		2XX	Personal Services - Employee Benefits	0.00	211.00
		6XX	Supplies and Materials	0.00	156.00
			910 Subtotal	42,221.90	75,000.00
911	Budget Amendment				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	1,446.00
		6XX	Supplies and Materials	0.00	3,760.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	0.00	359.00
		6XX	Supplies and Materials	0.00	2,000.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	184.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	0.00	2,476.00
		3XX	Purchased Professional and Technical Services	0.00	11,757.00
		5XX	Other Purchased Services	0.00	18,076.00
		6XX	Supplies and Materials	0.00	10,000.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	0.00	133.00
		6XX	Supplies and Materials	0.00	3,418.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	408.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0227-65258694

11 Dawson County
0227 Richey Elem

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	3,053.00
	-----	-----
911 Subtotal	0.00	57,070.00
	=====	=====
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	347,087.36	472,070.00

Schedule of Changes Worksheet

Beginning Fund Balance	30,779.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	472,696.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	472,070.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,405.00	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0227-65258694

**11 Dawson County
0227 Richey Elem**

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	11,846.00	19,521.89
1190 Penalties and Interest on Taxes	62.00	39.00
1510 Interest Earnings	0.00	3.00
2220 County On-Schedule Trans Reimb	15,957.15	16,413.00
3210 State On-Schedule Trans Reimb	15,957.28	16,413.00
3440 State HB20/SB417 Prop Tax Reimb	202.00	552.00
3444 State School Block Grant	513.21	517.11
3460 Montana Oil and Gas Tax	4,758.00	19,047.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,295.64	72,506.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	2,161.00
810 Dues and Fees	0.00	53.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	1,105.00
27XX Student Transportation Services		
5XX Other Purchased Services	53,099.00	55,021.00
6XX Supplies and Materials	93.00	0.00
8XX Other Expenditures	195.00	1,292.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,387.00	59,632.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0227-65258694

11 Dawson County

0227 Richey Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					14,158.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,506.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					59,632.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,032.00	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0227-65258694

11 Dawson County 0227 Richey Elem

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	6.00	0.00
1510 Interest Earnings	1,029.00	1,277.00
3440 State HB20/SB417 Prop Tax Reimb	12.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,047.00	1,277.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	1,176.00
7XX Property and Equipment Acquisition	0.00	41,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	42,176.00

Schedule of Changes Worksheet

Beginning Fund Balance	51,069.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,277.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,176.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,170.00	(5)



Trustees' Financial Summary

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11 Dawson County 0227 Richey Elem

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	514.00	681.00
2240 County Retirement Distribution	35,433.00	26,228.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,947.00	26,909.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	29,316.00	25,886.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,269.00	1,215.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,327.00	3,619.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	469.00	469.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	770.00	1,359.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,471.00	1,733.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,327.00	1,018.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	872.00	1,474.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	25.00	193.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	701.00	908.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	97.00	73.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0227-65258694

11 Dawson County
0227 Richey Elem

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,644.00	37,947.00
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Schedule of Changes Worksheet

Beginning Fund Balance	23,394.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,909.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,947.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,356.00	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0227-65258694

**11 Dawson County
0227 Richey Elem**

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2006 Value
001 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	17,703.00
002 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,367.00
004 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	710.00
005 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	477.00
006 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,194.83
011 interest	
1510 Interest Earnings	1,018.80
014 MCT	
1900 Other Revenue from Local Sources	1,026.00
015 Tobacco Use Prevention	
3290 State - Other State Grants	239.00
280 Special Ed	
1900 Other Revenue from Local Sources	2,273.00
363 Energy Relief	
3630 OTO State Energy Cost Relief & Transportation	698.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,707.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value
001 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	9,885.08
5XX Other Purchased Services	2,446.12
6XX Supplies and Materials	3,671.80
8XX Other Expenditures	1,700.00
001 Subtotal	17,703.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0227-65258694

11 Dawson County
0227 Richey Elem

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value
002 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	593.05
8XX Other Expenditures	4,773.95
	5,367.00
002 Subtotal	
004 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	299.00
810 Dues and Fees	411.00
	710.00
004 Subtotal	
005 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
810 Dues and Fees	477.00
006 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	2,194.83
014 MCT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
810 Dues and Fees	105.00
015 Tobacco Use Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	239.00
280 Special Ed	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	2,273.00



Trustees' Financial Summary

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11 Dawson County
0227 Richey Elem

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value
363 Energy Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	698.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 29,767.29

Schedule of Changes Worksheet

Beginning Fund Balance	32,945.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,707.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,767.29 (3)
Increase/Decrease of Reserve for Inventories	
This Year 0.00 Less Last Year 0.00 (4a) 0.00	
Increase/Decrease of Reserve for Encumbrances	
This Year 0.00 Less Last Year 0.00 (4b) 0.00	0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,884.91 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I, Part A, Improving Basic Programs	17,703.00	17,703.00	0.00
002 Title II, Part A, Teacher/Principal Train/Recruit	5,367.00	5,367.00	0.00
004 Title IV, Part A, Safe & Drug-Free	710.00	710.00	0.00
005 Title V, Part A, Innovative Programs	477.00	477.00	0.00
006 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	2,194.83	2,194.83	0.00
011 interest	1,018.80	0.00	1,018.80
014 MCT	1,026.00	105.00	921.00
015 Tobacco Use Prevention	239.00	239.00	0.00
280 Special Ed	2,273.00	2,273.00	0.00
363 Energy Relief	698.46	698.46	0.00
Total	31,707.09	29,767.29	1,939.80



Trustees' Financial Summary

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11 Dawson County

0227 Richey Elem

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	19.00	31.00
5300 Operating Transfers from Other Funds	0.00	3,053.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19.00	3,084.00

Schedule of Changes Worksheet

Beginning Fund Balance	903.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,084.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,987.00	(5)



Trustees' Financial Summary

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11 Dawson County
0227 Richey Elem

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	12,220.00	11,687.70
1190 Penalties and Interest on Taxes	37.00	58.00
1510 Interest Earnings	388.00	966.00
3281 State Technology Aid	1,186.13	1,910.30
3440 State HB20/SB417 Prop Tax Reimb	517.00	280.00
3460 Montana Oil and Gas Tax	4,659.00	12,444.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,007.13	27,346.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	4,057.00	12,756.00
810 Dues and Fees	566.13	676.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,623.13	13,432.00

Schedule of Changes Worksheet

Beginning Fund Balance	25,601.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,346.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,432.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,515.00	(5)



Trustees' Financial Summary

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0227 Richey Elem

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	39.00	78.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39.00	78.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,344.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,422.00	(5)



Trustees' Financial Summary

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0227 Richey Elem

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	5.00	6.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.00	6.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	83.00
4XX Purchased Property Services	434.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	434.00	83.00

Schedule of Changes Worksheet

Beginning Fund Balance	229.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	83.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	152.00	(5)



Trustees' Financial Summary

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11 Dawson County 0227 Richey Elem

Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	8,519.55	12,036.16
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	207,613.53	191,992.01
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	3,977.97	20,893.61
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	151.89	84.00
XX	XXX 26XX	41X Energy Utility Services	6,831.08	9,043.59
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,935.50
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,935.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,311.50
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,987.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	10,534.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



Trustees' Financial Summary

FY2005-06

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11 Dawson County

0227 Richey Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	9,763.00	0.00	0.00	0.00	
280	1XXX	2XX	612.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	159.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			10,534.00	0.00	0.00	0.00	10,534.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0227-65258694

11 Dawson County

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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY06.*



Trustees' Financial Summary

FY2005-06

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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	166,791.00	0.00	21,757.00	0.00	188,548.00
Machinery And Equipment	25,667.00	0.00	75,490.00	0.00	101,157.00
Totals at historical cost	192,458.00	0.00	97,247.00	0.00	289,705.00
Less Accumulated depreciation for:					
Building Accum	163,335.00	0.00	864.00	0.00	164,199.00
Machinery And Equipment Accum	11,805.00	0.00	3,702.00	0.00	15,507.00
Total accumulated depreciation	175,140.00	0.00	4,566.00	0.00	179,706.00
Governmental activities, capital assets, net	17,318.00	0.00	92,681.00	0.00	109,999.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2005-06

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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	14,842.00	4,177.00	0.00	2,504.00	16,515.00	0.00	16,515.00
Total Governmental Activity							
Long-Term Liabilities	14,842.00	4,177.00	0.00	2,504.00	16,515.00	0.00	16,515.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.